

REMARKS

Currently claims 1-23 are pending. Claim 24 is cancelled. The claims have been amended to place them in form appropriate to US practice and to reduce the filing fee by removing multiple dependency. Applicants have attached an abstract on a separate sheet of paper as required by US practice. Applicants have amended the specification for purposes of adding the priority information.

Respectfully submitted,



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**ABSTRACT**

The present invention relates to a process for the preparation of certain chemical compounds. In particular, the present invention relates to a method for the preparation of compounds that have been shown to activate human peroxisome proliferator activated receptors ("hPPARs"). The present invention also relates to certain chemical compounds useful as intermediates in the preparation of hPPAR active compounds.